IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NO : 24400 of 2006

Dated: 18th December 2006.

Between:

G.Venkata Reddy & Co., .. Petitioner

And
State of Andhra Pradesh rep.
By its Principal Secretary,
Revenue Department,
Secretariat, Hyderabad and
five others .. Respondents

ORAL ORDER: (per JC,J)

Writ Petition is filed with the prayer as follows :

> "For the reasons stated in the accompanying affidavit that this Hon'ble Court may be pleased to issue writ or order or direction more particularly one in the nature of writ of Mandamus declaring that Section 22(3) and (4) Andhra Pradesh Value Added Tax Act, 2005 read with Rule 17(2)(k) and 18(1) of the Andhra Pradesh Value Added Tax Rules, 2005 are *ultra vires* and beyond the legislative

competence of the State of Andhra Pradesh under Serial No. 54, List II of the Seventh Schedule of the Constitution of India, being violative of Serial No. 92A of the Union list and Articles 269(1)(g) and 286 and the recoveries under the said provisions are violative of Articles 265 and Article 300A of the Constitution of India and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case."

The issue raised in this writ petition is no more *res integra* and covered by a decision of this Court in WP Nos. 1278 and 7998 of 2006, dated 21.8.2006. By the said judgment, this Court declared Section 22(3) and (4) of the APVAT Act to be unconstitutional. The present writ petition in our view is absolutely redundant. A declaration of law made by this Court is a law for the entire state of Andhra Pradesh and a separate declaration in the case of each one of those who is sought to be governed by that law is not required to be made.

In the circumstances, we do not see any reason to admit the writ petition. The writ petition is dismissed at the admission stage.

(J.CHELAMESWAR, J)

(D.APPA RAO,J)

18th December, 2006.

Knk